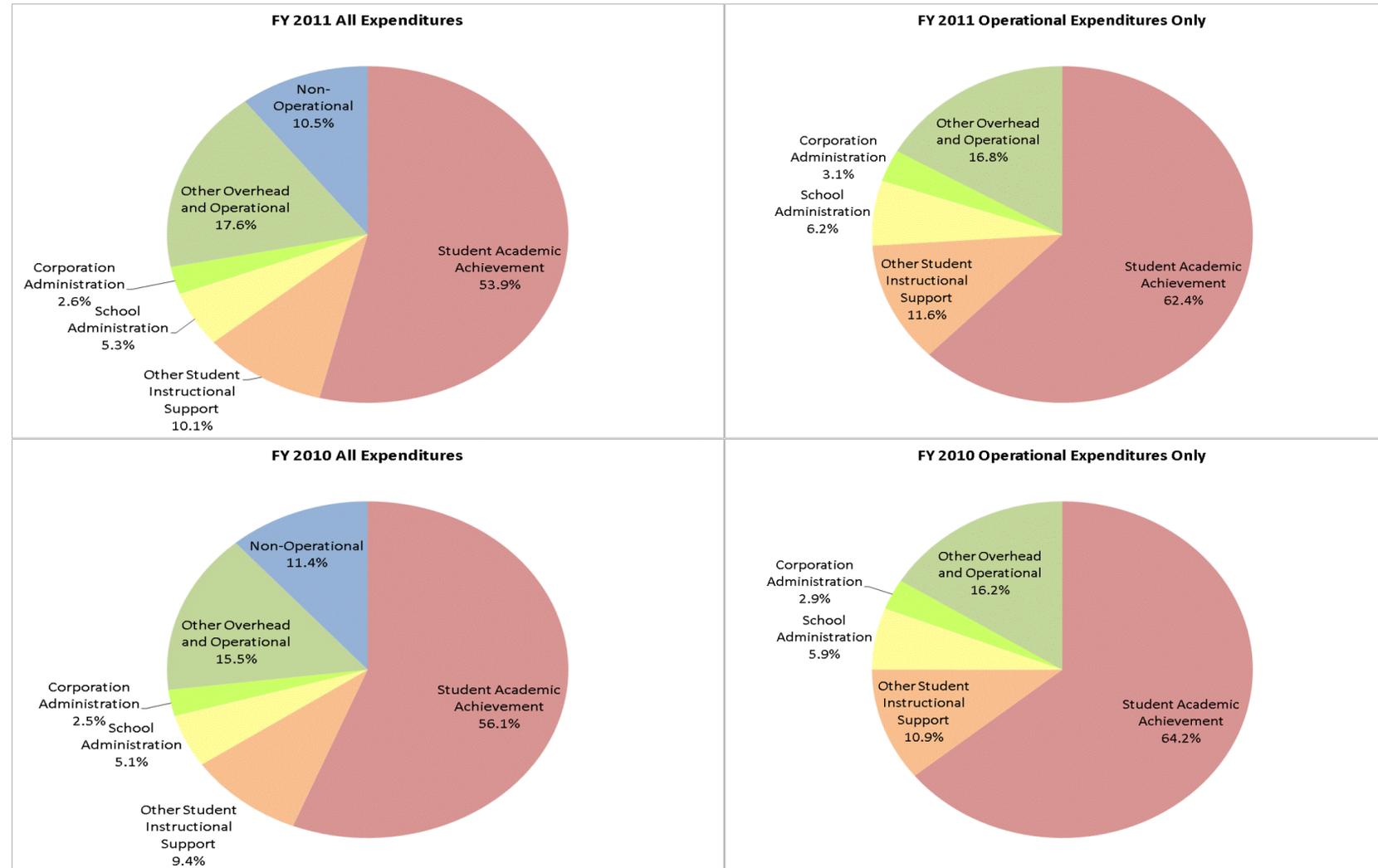


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
M S D Wabash County Schools (8050)

M S D Wabash County Schools (8050)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$14,766,966	61.4%	\$15,453,278	57.0%	\$16,323,152	56.1%	\$14,813,699	53.9%
Student Instructional Support	\$3,024,031	12.6%	\$3,476,770	12.8%	\$4,216,083	14.5%	\$4,234,845	15.4%
Overhead and Operational	\$4,198,482	17.5%	\$4,646,598	17.1%	\$5,236,669	18.0%	\$5,564,417	20.2%
Nonoperational	\$2,065,623	8.6%	\$3,544,906	13.1%	\$3,330,222	11.4%	\$2,884,077	10.5%
Grand Total	\$24,055,102		\$27,121,552		\$29,106,126		\$27,497,039	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	74.0%	69.8%	70.6%	69.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
M S D Wabash County Schools (8050)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten			\$553,523	\$471,284			-15%
	11100 Regular Programs; Elementary	\$3,599,697	\$3,542,897	\$3,979,528	\$3,767,985	5%	6%	-5%
	11300 Regular Programs; High School	\$3,971,588	\$4,157,632	\$5,331,272	\$5,114,439	29%	23%	-4%
	11350 Regular Programs; High School; Academic Honors Diploma		\$24,794	\$4,102	\$4,143		-83%	1%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$4,000				-100%
	12110 Gifted And Talented; Gifted and Talented	\$69,444	\$61,206	\$107,510	\$89,964	30%	47%	-16%
	12150 Gifted And Talented; High Ability Student Programs			\$53,561	\$63,556			19%
	12210 Mental Disabilities; Mild Mental Disabilities	\$362,852	\$449,710	\$513,446	\$203,813	-44%	-55%	-60%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$299,737	\$406,905	\$550,301	\$547,078	83%	34%	-1%
	12230 Mental Disabilities; Severe Mental Disabilities	\$347,165	\$373,127	\$379,827	\$305,787	-12%	-18%	-19%
	12310 Physical Impairment; Orthopedic Impairment			\$25,327	\$27,497			9%
	12320 Physical Impairment; Multiple Disabilities	\$73,863	\$11,907	\$10		-100%	-100%	-100%
	12330 Physical Impairment; Visual Impairment	\$9,842		\$72,211	\$80,380	> 500%		11%
	12340 Physical Impairment; Hearing Impairment			\$173,308	\$180,286			4%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$283,682	\$207,127	\$417,510	\$311,664	10%	50%	-25%
	12510 Culturally Different; Communication Disorders	\$175		\$27	\$3,465	> 500%		> 500%
	12520 Culturally Different; Compensatory			\$225	\$79			-65%
	12610 Learning Disability	\$541,145	\$583,105	\$722,236	\$470,174	-13%	-19%	-35%
	12710 Equal Opportunity At Risk	\$147,045	\$112,576	\$156,673	\$160,825	9%	43%	3%
	12810 Special Education Preschool	\$146,162	\$250,140	\$444,477	\$427,287	192%	71%	-4%
	12900 Other Special Programs	\$2,904	\$49,302	\$249,568	\$273,403	> 500%	455%	10%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$691	\$651			-100%	-100%	
	14100 Summer School Programs; Elementary	\$56,709	\$85,643	\$22,570	\$32,677	-42%	-62%	45%
	14300 Summer School Programs; High School	\$76,827	\$76,733	\$58,637	\$43,909	-43%	-43%	-25%
	16100 Remediation Testing			\$42,812	\$45,075			5%
	16200 Preventive Remediation	\$101,359	\$85,717	\$61,139	\$76,160	-25%	-11%	25%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$402,612	\$402,215	\$476,623	\$500,050	24%	24%	5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$1,040,809	\$888,652	\$783,118	\$707,355	-32%	-20%	-10%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements			\$229,798	\$103,500			-55%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other				\$144,985			
	22110 Improvement of Instruction; Service Area Direction	\$47,793	\$68,801	\$49,439	\$58,759	23%	-15%	19%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$58,682	\$59,070	\$39,262	\$52,918	-10%	-10%	35%
	22130 Improvement of Instruction; Instructional Staff Training	\$8,453	\$1,501	\$24,349	\$12,797	51%	> 500%	-47%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,412	\$28,225	\$15,906	\$9,820	188%	-65%	-38%
	22220 Library/Media Services; School Library	\$306,921	\$208,446	\$272,645	\$262,540	-14%	26%	-4%
	22230 Library/Media Services; Audiovisual	\$2,444	\$2,379	\$3,900	\$2,623	7%	10%	-33%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$83,821	\$10,121	\$147,087	\$142,309	70%	> 500%	-3%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration			\$45,562	\$6,143			-87%
	22320 Instruction, Related Technology; Student Learning Centers			\$107,095	\$2,128			-98%
	22360 Instruction, Related Technology; Network Support		\$210,572				-100%	
	22900 Other Support Service, Instructional Staff			\$466	\$150			-68%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$168,981	\$219,478	\$200,504	\$94,260	-44%	-57%	-53%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service		\$3,424	\$2,755	\$6,203		81%	125%
	26497 2007 Account Code - Teachers Retirement Fund	\$708,991	\$481,005					
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only			\$843	\$6,230			> 500%
Student Academic Achievement Total		\$12,923,807	\$13,063,061	\$16,323,152	\$14,813,699	15%	13%	-9%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$258,619	\$273,626	\$334,038	\$342,348	32%	25%	2%
	21230 Guidance Services; Appraisal Services	\$7,895	\$15,744	\$23,163	\$26,181	232%	66%	13%
	21250 Guidance Services; Records Maintenance				\$3,311			
	21290 Guidance Services; Other Guidance Services			\$4,000	\$2,699			-33%
	21320 Health Services; Medical Services		\$481	\$379	\$68		-86%	-82%
	21340 Health Services; Nurse Services	\$49,201	\$77,468	\$148,918	\$155,867	217%	101%	5%
	21390 Health Services; Other Health Services			\$2,725	\$1,634			-40%
	21420 Psychological Testing	\$268,297	\$253,699	\$442,656	\$427,769	59%	69%	-3%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$461,979	\$449,772	\$613,720	\$623,671	35%	39%	2%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services			\$105,870	\$93,009			-12%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
M S D Wabash County Schools (8050)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	21720 Physical Therapy Services; Physical Therapy Services			\$131,887	\$120,087			-9%
	21810 Special Education Administration; Service Area Direction	\$337,453	\$403,617	\$756,815	\$794,609	135%	97%	5%
	21890 Special Education Administration; Other Special Education Administration	\$163,220	\$317,805	\$12,257	\$15,503	-91%	-95%	26%
	21910 Other Support Services, Students; Service Area Direction	\$13,113				-100%		
	21990 Other Support Services, Students; Other Student Services	\$16,618	\$40,310	\$163,227	\$165,312	> 500%	310%	1%
	24100 Office of The Principal	\$796,121	\$844,150	\$1,238,274	\$1,225,042	54%	45%	-1%
	24900 Other Support Services, School Administration	\$195,514	\$166,551	\$238,155	\$237,734	22%	43%	0%
Student Instructional Support Total		\$2,568,030	\$2,843,221	\$4,216,083	\$4,234,845	65%	49%	0%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$28,336	\$31,206	\$31,273	\$32,180	14%	3%	3%
	23150 Board of Education; Legal Services	\$2,511	\$11,773	\$8,512	\$10,619	323%	-10%	25%
	23160 Board of Education; Promotion Expenses	\$518	\$1,178	\$2,059	\$1,664	221%	41%	-19%
	23190 Board of Education; Other Governing Body Services	\$5,174	\$15,160	\$2,574	\$3,029	-41%	-80%	18%
	23210 Executive Administration; Office of The Superintendent	\$108,578	\$121,639	\$163,162	\$160,648	48%	32%	-2%
	23220 Executive Administration; Community Relations		\$1,000				-100%	
	23230 Executive Administration; Staff Relations and Negotiations	\$132				-100%		
	23290 Executive Administration; Other Executive Administration Services	\$1,507	\$1,258	\$2,418	\$3,551	136%	182%	47%
	25110 Fiscal Services; Office of The Business Manager	\$94,867	\$105,090	\$138,849	\$138,140	46%	31%	-1%
	25120 Fiscal Services; Service Area Direction	\$24,873	\$31,374	\$50,750	\$50,757	104%	62%	0%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$15,893	\$16,551	\$26,759	\$26,657	68%	61%	0%
	25150 Fiscal Services; Payroll Services	\$8,769	\$10,033	\$15,485	\$15,493	77%	54%	0%
	25191 Other Fiscal Services; Refund of Revenue		\$10,322	\$500	\$500		-95%	0%
	25195 Other Fiscal Services; Bank Account Service Charge	\$900	\$2,970	\$3,021	\$2,864	218%	-4%	-5%
	25199 Other Fiscal Services; Other			\$5,177	\$7,237			40%
	25400 Planning, Research, Development and Evaluation	\$1,220				-100%		
	25750 Personnel Services; Health Services	\$270	\$240			-100%	-100%	
	25790 Personnel Services; Other Professional Services			\$1,760	\$2,670			52%
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$196,461	\$157,970			-20%
	25850 Administrative Technology Services; Network Support			\$38,580	\$52,870			37%
	25890 Other Technology Services			\$47,433	\$57,465			21%
	25920 Ditch Assessments	\$49	\$49			-100%	-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$31,946	\$50	\$700	\$1,253	-96%	> 500%	79%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,141,798	\$1,234,995	\$1,529,297	\$1,422,405	25%	15%	-7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,639	\$14,646	\$8,462	\$3,769	-68%	-74%	-55%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$280,812	\$308,028	\$500,950	\$354,498	26%	15%	-29%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$450	\$1,801					
	26600 Operation and Maintenance of Plant Services; Security Services		\$5,066	\$3,937	\$4,888		-4%	24%
	26700 Operation and Maintenance of Plant Services; Insurance	\$77,079	\$133,448	\$160,740	\$152,313	98%	14%	-5%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plai	\$1,500	\$6,750	\$413		-100%	-100%	-100%
	27010 Student Transportation; Service Area Direction	\$58,533	\$40,586	\$92,690	\$92,849	59%	129%	0%
	27100 Student Transportation; Vehicle Operation	\$559,510	\$646,920	\$741,125	\$730,970	31%	13%	-1%
	27200 Student Transportation; Monitoring Services	\$10,953	\$93,971	\$76,599	\$67,819	> 500%	-28%	-11%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$262,865	\$346,449	\$366,986	\$393,251	50%	14%	7%
	27400 Student Transportation; Purchase of School Buses	\$272,019	\$93,305	\$22,146	\$611,278	125%	> 500%	> 500%
	27500 Student Transportation; Insurance on Buses	\$23,007	\$25,888	\$27,679	\$32,683	42%	26%	18%
	27700 Student Transportation; Contracted Transportation Services	\$66,750	\$96,952	\$114,712	\$109,431	64%	13%	-5%
	27900 Student Transportation; Other Student Transportation Services	\$19,206	\$14,885	\$33,249	\$52,174	172%	251%	57%
	27910 Student Transportation; Bus Driver Training	\$3,288	\$2,971	\$3,488	\$1,496	-54%	-50%	-57%
	31100 Food Services Operations; Service Area Direction	\$10,596	\$10,437	\$18,055	\$17,989	70%	72%	0%
	31200 Food Services Operations; Food Preparation and Dispensing	\$330,015	\$293,756	\$368,297	\$338,922	3%	15%	-8%
	31400 Food Services Operations; Food Purchases	\$317,740	\$369,854	\$381,488	\$389,015	22%	5%	2%
	31900 Other Food Services	\$33,457	\$25,495	\$50,884	\$63,102	89%	148%	24%
Overhead and Operational Total		\$3,806,761	\$4,126,095	\$5,236,669	\$5,564,417	46%	35%	6%
Nonoperational								
	33400 Athletic Coaches	\$90,555	\$119,618	\$384,527	\$268,677	197%	125%	-30%
	33990 Other Community Services; Other	\$5,338	\$12,000	\$8,200	\$8,200	54%	-32%	0%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development		\$144,463	\$5,216	\$3,498		-98%	-33%
	43000 Facilities Acquisition and Construction; Professional Services		\$8,930	\$2,530	\$14,768		65%	484%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
M S D Wabash County Schools (8050)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	45100 Building Acquisition, Construction and Improvements	\$177,536	\$413,849	\$143,333	\$155,375	-12%	-62%	8%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts		\$218,494	\$1,033,916	\$691,001		216%	-33%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$167,222	\$48,301	\$39,956		-76%	-17%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$21,600	\$23,487	\$40,992	\$37,019	71%	58%	-10%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$408,412	\$711,152	\$411,679	\$375,612	-8%	-47%	-9%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$21,713	\$36,935	\$3,728	\$34,862	61%	-6%	> 500%
	51100 Debt Services; Principal on Debt; Bonds			\$105,000	\$220,000			110%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes		\$84,573				-100%	
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt		\$345,105	\$105,000			-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds			\$63,464	\$119,517			88%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes			\$11,581	\$9,592			-17%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt			\$65,800				-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,105,941	\$1,082,790	\$702,400	\$695,050	-37%	-36%	-1%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$115,900	\$210,450			82%
	54200 Common School Fund; Principal	\$217,585	\$96,750	\$75,000		-100%	-100%	-100%
	54250 Common School Fund; Interest			\$3,375				-100%
	54300 Civil Aid Bond Obligations; Principal		\$51,945				-100%	
	59200 Other Debt Services Obligations; Bank Fee			\$30				-100%
	60700 Nonprogramed Charges; Scholarships	\$500	\$500	\$250	\$500	0%	0%	100%
Nonoperational Total		\$2,049,180	\$3,517,812	\$3,330,222	\$2,884,077	41%	-18%	-13%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$351,143	\$201,285					
	26492 2007 Account Code - Social Security	\$1,098,716	\$1,114,705					
	26493 2007 Account Code - Workmen's Compensation	\$39,772	\$55,607					
	26494 2007 Account Code - Group Insurance	\$1,217,624	\$1,890,364					
	26496 2007 Account Code - Unemployment Compensation	\$71	\$7,952					
	26498 2007 Account Code - Severance / Early Retirement Pay		\$301,449					
Prorated By Fund Total		\$2,707,325	\$3,571,361					